

**DUE DATE:** Six months after Fiscal-Year-End

**IMPORTANT**

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those municipality (public trusts, etc.) for the fiscal year ending **2013**. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

When completed, please file electronically at [www.sai.ok.gov](http://www.sai.ok.gov).

**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
STATE OF OKLAHOMA  
GARY JONES, AUDITOR AND INSPECTOR  
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

Town of Jones City  
Name

PO Box 720  
Address

Jones OK 73049  
City State Zip Code

*(Please correct any error in name, address, and ZIP Code)*

**RETURN TO** Office of the Auditor and Inspector  
State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov).

**Part I TAX REVENUES**  
Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
<b>1. Property taxes</b> — General fund, building fund, and sinking fund	T01	<b>d. Use tax</b>	T09 36055
<b>2. Local sales taxes</b> — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T09	<b>3. Occupation and business licensing and permits</b>	T28
<b>a. General sales tax</b>	549212	<b>a.</b> Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	16038
<b>b. Franchise fee or tax</b>	T15 68187	<b>b.</b> Other licensing and permits	T29
<b>c. Cigarette tax</b>	T19 6696	<b>4. Other</b> — Specify	T99
<b>d. Hotel/Motel</b>	T19		

**Part IA INTERGOVERNMENTAL REVENUE**

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

**Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.  
**Column (c)** — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30	D30	B30
<b>1. Alcoholic beverage tax</b>	4065		
<b>2. Street and highways</b>	C46 24408	D46	B46
<b>3. Health or hospital</b>	C42	D42	B42
<b>4. Grants received for water utilities</b>	C91	D91	B91
<b>5. Grants received for waste water utilities</b>	C80	D80	B80
<b>6. Grants received for housing, economic, and community development</b>	C50	D50	B50
<b>7. Airports</b>	C89	D89	B01
<b>8. Mass transit rail and/or bus system</b>	C94	D94	B94
<b>9. Grants received for transportation</b>	C89 417440	D89	B89
<b>10. ALL OTHER</b> (From State — code C89; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —	C89	D89	B89
<b>a. Parks and recreation (BOR or HUD)</b>			
<b>b. Public safety</b>	C89 5348	D89	B89
<b>c. Job training</b>	C89	D89	B89
<b>d. Library grants</b>	C89	D89	B89
Other — Specify	C89	D89	B89
<b>e.</b>	C89	D89	B89
<b>f.</b>	C89	D89	B89

**Part IB OTHER REVENUES — Other than tax and intergovernmental revenues**

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
<b>1. Utility sales revenue</b> — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A91 184751	<b>2. Other sales and service revenue</b> — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	A80 144496
<b>a. Water supply system</b>	A92	<b>a. Sewerage charges</b>	A81 293882
<b>b. Electric power system</b>	A93 412013	<b>b. Refuse collection charges</b>	
<b>c. Gas supply system</b>	A94	<b>c. Hospital charges</b> received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	A36
<b>d. Transit</b>			

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued				
<p>Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.</p>				
<b>Part 1B</b>	<b>2. Other sales and service revenue — Continued</b>	Amount (omit cents)	Amount (omit cents)	Amount (omit cents)
	<b>d. Recreation charges</b> (swimming, golf, auditoriums, etc.)	U51	1453	
	<b>e. Airports</b> — Include rentals and gross sales of gas and oil.	U40	1385	
	<b>f. Parking facilities</b> (parking lots, garages, parking meters)	U41		
	<b>g. Municipal housing project rentals</b> (gross)	U50	100980	
	<b>h. Ambulance services</b>	U49	35501	
	<b>10. Miscellaneous other revenue</b> — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowings; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	U99	37,325	
	<b>1. Miscellaneous commercial activities</b> (cometeras)	U43	43318	
	<b>1. Other</b> (including miscellaneous fee collections)	U49	37208	
	<b>3. Special assessments</b> — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.	U41		
	<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	1805	
<b>Part II</b>	<b>DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>	Sum of items 10a-10c.		
<p>Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.</p> <p>Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.</p> <p><b>Column (a)</b> — Cross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement proceeds, assessments, grants, etc.</p> <p><b>Column (c)</b> — Report construction outlays from all sources, i.e., bond coverage, etc. Exclude: (1) capital outlay (report in column (c) and (d)); and (2) amounts paid to other governments (report in part III).</p>				
EXPENDITURES BY PURPOSE AND TYPE				
PURPOSE	CAPITAL OUTLAY			
	(a)	(b)	(c)	(d)
Personal services	E23	E23	F23	G23
Operations and maintenance	E24	E24	F24	G24
Purchase of land, equipment, and structures	E25	E25	F25	G25
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).				
<b>2. Judicial and legal</b> — All municipal court and court-related activities including judges, probate officers, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).				
<b>3. Central administration</b> — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.				
<b>4. Social services</b>				
<b>5. Own hospitals</b> — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.				
<b>6. Other hospitals</b> — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare in part III.				
<b>7. Welfare institutions</b> — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.				
<b>8. Health (other than hospitals)</b> — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.				
<b>TRANSPORTATION</b>				
<b>9. Highways</b> — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21, street clearing expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22a.				
<b>10. Toll highways and facilities</b> — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.				
<b>11. Municipal airports</b>				
<b>12. Parking facilities</b> — Municipal garages, parking lots, etc., and all purchases and maintenance of meters (including on-street meters)				
<b>PUBLIC SAFETY</b>				
<b>13. Police</b> — Include municipal police agencies for preventing, controlling, or reducing crime; coroners; medical examiners; special police for highways, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).				
<b>14. Fire</b> — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.				
E24	E24	E24	F24	G24
9209	76487	11439		38457
E42	E42	E42	F42	G42
321814	79285			26995
E44	E44	E44	F44	G44
23197	46689	505350		28703
E45	E45	E45	F45	G45
E60	E60	E60	F60	G60
E01	E01	E01	F01	G01
E45	E45	E45	F45	G45
E44	E44	E44	F44	G44
E77	E77	E77	F77	G77
E32	E32	E32	F32	G32
E36	E36	E36	F36	G36
E79	E79	E79	F79	G79
E29	E29	E29	F29	G29
E25	E25	E25	F25	G25
E23	E23	E23	F23	G23
E29	137395	104372		21754
E36				
E79				
E29				
E23				
E77				
E32				
E36				
E79				
E29				
E25				
E23				

EXPENDITURES BY PURPOSE AND TYPE		PURPOSE			
CAPITAL OUTLAY		Personal services	Operations and maintenance	Construction	Purchase of land, equipment, and structures
	(d)	(a)	(b)	(c)	(d)
<b>PUBLIC SAFETY — Continued</b>	E04	E04	E04	F04	G04
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.					
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 16).	E05	E05	E05	F05	G05
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprises for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E06	E06	E06	F06	G06
<b>AMBULANCE</b>	E32	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services					
<b>CULTURE AND RECREATION</b>	E81	E81	E81	F81	G81
19. Parks, cultural activities, and other recreation — include playgrounds, golf courses, swimming pools, museums, matnas, community music, drama, celebrations, and zoos.		11283	27758		159521
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	E52	E52	E52	F52	G52
<b>UTILITIES</b>	E91	E91	E91	F91	G91
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).		68763	71369	25940	139988
a. Water supply system	E92	E92	E92	F92	G92
b. Electric power system	E93	E93	E93	F93	G93
c. Gas supply system	E94	E94	E94	F94	G94
d. Transit system	E90	E90	E90	F90	G90
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E81	E81	E81	F81	G81
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	E81	F81	G81
<b>INTEREST ON DEBT</b>					
22. Amounts of interest paid, including any interest on short-term or longunearned obligations, as well as general obligations.					
a. Water supply system	191				
b. Electric power system	192				
c. Gas supply system	193				
d. Transit system	194				
e. All interest not covered by items 19a through 19d	189	1944			
<b>ALL OTHER EXPENDITURES</b>					
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments. Do not include: (1) Payments for retirement of debt (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds. a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	E50	F50	G50
b. Economic development	E89	E89	E89	F89	G89
c. Civil defense	E03	E03	E03	F03	G03
d. Cemetery operations and maintenance	E03	E03	E03	F03	G03
e. Miscellaneous commercial activities	E89	E89	E89	F89	G89
f. Other — Specify	E89	E89	E89	F89	G89

4. Retirement systems — Single employer plans only	
3. All other funds except employee retirement funds	
843823	WB1
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	
	WB3
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.	
	WB1
Type of fund	
Amount at end of fiscal year (Omit cents)	

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and all investments in Federal Government, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as assets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.

**Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

b. Amount outstanding at end of fiscal year		6A														
a. Amount outstanding at beginning of fiscal year		6B														
<b>2. Short-term (interest-bearing) debt</b> — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.																
g. All other purposes		19U														
f. Industrial revenue and pollution control debt	19T	24T														
e. Transit	19U	29U														
d. Gas supply system debt	19U	29U														
c. Electric power system debt	19U	29U														
b. Water supply system debt	19U	29U														
a. Sewer debt	19U	29U														
<table border="1"> <tr> <th rowspan="2">Outstanding at beginning of fiscal year</th> <th rowspan="2">Issued</th> <th rowspan="2">Retired</th> <th rowspan="2">Outstanding total</th> <th colspan="2">DETAIL OF LONG-TERM DEBT OUTSTANDING</th> </tr> <tr> <th>Revenue and nonguaranteed bonds (e)</th> <th>Guaranteed bonds (f)</th> </tr> <tr> <td>(a)</td> <td>(b)</td> <td>(c)</td> <td>(d)</td> <td>(e)</td> <td>(f)</td> </tr> </table>			Outstanding at beginning of fiscal year	Issued	Retired	Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)	(a)	(b)	(c)	(d)	(e)	(f)
Outstanding at beginning of fiscal year	Issued	Retired					Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING								
			Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)												
(a)	(b)	(c)	(d)	(e)	(f)											
AMOUNT, BY PURPOSE (Omit cents)																

**1. Long-term debt** — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (a)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED** — Report special obligations of all agencies of your government as well as general city or town debt.

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.		455056
Amount (Omit cents)		Z00

**Part IV SALARIES, WAGES, AND FORCE ACCOUNT**

4.				8.	
3.				7.	
2.				6.	
1.				5.	
Item	Type of recipient (County, State, school districts, etc.)	Amount (Omit cents)	Item	Type of recipient (County, State, school districts, etc.)	Amount (Omit cents)

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highway, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.

**Part III INTERGOVERNMENTAL EXPENDITURES**

**Remarks****INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY  
OF CITY AND TOWN FINANCES (FORM SA&I 2643)**

Town Board of Trustees  
Town of Jones City, Oklahoma

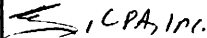
We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended June 30, 2013, of the Town of Jones City, Oklahoma, included in the accompanying prescribed form. We have not audited or reviewed the financial schedules included in the accompanying prescribed form and, accordingly do not express an opinion or provide any assurance about whether the financial schedules are in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial schedules included in the form in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

The financial schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Town of Jones City and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be and should not be used by anyone other than these specified parties.



Becky Fleming, C.P.A., Inc.  
March 31, 2014

**Part VII PREPARER INFORMATION**

**NOTE** — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Preparer's firm name

Becky Fleming, C.P.A., Inc.

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